

# Boone Board of Equalization Minutes



## 2021 BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 11:12 A.M. on Monday, June 14, 2021, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 14, 2021 through July 23, 2021. Persons protesting property valuation bear the burden of proof as to their claim.

Ben Rutten, Chairman of the Boone County Board of Equalization, called for a motion to convene the 2021 Board of Equalization. Motion made by Larry Temme, second by Jon Lindgren to convene as the Boone County Board of Equalization from June 14, 2021 through July 23, 2021 and to recess/reconvene as needed through July 23, 2021. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Temme read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

The purpose for calling the meeting to order is to allow the constituents time to protest valuations of real and/or personal property. The protest Form 422 is available at the Boone County Clerk's Office or on the Boone County Website at [www.co.boone.ne.us](http://www.co.boone.ne.us). A protest must be filed on or before June 30<sup>th</sup> in accordance with state statute. The Board no longer needs to provide a ten-day notice to hear the protest.

Actions taken during the June 14, 2021 Meeting:

Barb Hanson, County Assessor, presented two tax list corrections for the Board to review:

The 2021 Tax List Correction No. 341 was prepared regarding taxes to be paid for the tax year 2017 on Real Property ID: 0004401.00. Income was not reported correctly for the 2017 Homestead Exemption – taxpayer reporting error.

The 2021 Tax List Correction No. 342 was prepared regarding taxes to be paid for the tax year 2021 on Personal Property ID: 000000115. Business sold, accelerate 2021 Personal Property taxes.

Barb Hanson, County Assessor, explained the two tax list corrections to the Board.

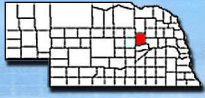
Motion made by Temme, second by Lindgren to approve the 2021 Tax List Correction Nos. 341 and 342 as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Chairman Rutten declared the County Board of Equalization recessed at 11:27 A.M., until Monday, June 21, 2021.

Chairman Rutten called for a motion to reconvene the Boone County Board of Equalization on Monday, June 21, 2021 at 12:35 P.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme second by Commissioner Lindgren to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ben Rutten, Larry Temme and Jon Lindgren.

Actions taken during the June 21, 2021:

No actions were taken at this meeting.



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Chairman Rutten declared the County Board of Equalization recessed at 1:38 P.M., until Monday, June 28, 2021.

Chairman Rutten called for a motion to reconvene the Boone County Board of Equalization on Monday, June 28, 2021 at 11:50 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Lindgren to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Larry Temme, Jon Lindgren and Ben Rutten.

Actions taken during the June 28, 2021 meeting:

Barb Hanson, County Assessor, presented information to the Board in regard to thirty-seven valuation changes for the year 2021. The Board reviewed and discussed the over/under valuations with Hanson.

Motion made by Temme, second by Rutten to approve the thirty-seven 2021 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Temme, Rutten and Lindgren. Nays: None. Motion carried.

Chairman Rutten declared the Boone County Board of Equalization recessed at 12:36 P.M., to Monday, July 12, 2021.

Chairman Rutten called for a motion to reconvene the Boone County Board of Equalization on Monday, July 12, 2021 at 11:16 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Lindgren to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Larry Temme, Jon Lindgren and Ben Rutten.

Actions taken during the July 12 meeting:

Barb Hanson, County Assessor, presented information to the Board in regard to thirteen valuation changes for the year 2021. The Board reviewed and discussed the over/under valuations with Hanson.

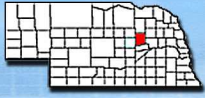
Motion made by Rutten, second by Lindgren to approve the thirteen 2021 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.

Chairman Rutten declared the Boone County Board of Equalization recessed at 12:15 P.M., to Monday, July 19, 2021.

All respective owners of the parcels noted in the tax list corrections received a copy of the valuation change(s) and may appeal the Board's action within thirty days after the mailing of the notice. A condensed form of the valuation adjustments of the above referenced parcels were emailed to the Nebraska Department of Revenue, Property Assessment Division.

Chairman Rutten called for a motion to reconvene the Boone County Board of Equalization on Monday, July 19, 2021 at 11:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Temme, second by Commissioner Rutten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Larry Temme, Ben Rutten, and Jon Lindgren; and Barb Hanson, Boone County Assessor.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 14, 2021 through July 23, 2021 and to recess/reconvene as needed through July 23, 2021. The



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convened meeting was open to the public. Chairman Rutten read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

The Board of Equalization was scheduled to hear three property valuation protests that were filed with Form 422 and two property valuation protests filed with Form 425 beginning at 11:00 A.M. on July 19, 2021.

Protest No. 2021-01 was for Parcel No. 59730 – Fr S1/2NE1/4 of 6-18-8, Boone County, Nebraska, Tricia Martinsen. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Dwelling and contents completely destroyed by fire. Hanson reviewed the parcel information found that there is no value for dwelling, land value to remain the same with new dwelling to be constructed.

Protest No. 2021-02 was for Parcel No. 0039800.00 – Fr N1/2, Fr SE1/4 of 29-22-8, Boone County, Nebraska, Platte Center West, LLC. Hanson and the Board reviewed the parcel information. The hog confinement was completely destroyed by fire. Hanson reviewed the parcel information and found no value for the removed structure, and the land value will be adjusted to reflect that there are no structures on this site. This will not be classified as Ag land at this time.

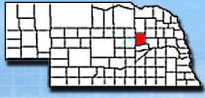
Protest No. 2021-03 was for Parcel No. 0006001.00 – Lots 1 and 2, Block 1, Original Town, Cedar Rapids, Boone County, Nebraska, Alfons H Kessler. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. River flooding in 2019 eroded most of the property away so the residence is not livable. Hanson reviewed the parcel information and changed the structure to salvage/worn out and lot sized was reduced by half (12,000 square foot at \$0.15 square foot = \$1,800.00).

Protest No. 2021-04 was for Parcel No. 0008207.00 – Lots 8 and 9, Block 1 West Petersburg, Petersburg, Nebraska, Clyde E. Stuhr. The Board, Hanson and Stuhr discussed the valuation increase of the apartment classification. Stuhr and Hanson discussed how the classifications and categories are sometimes restrictive. Hanson updated and corrected the parcel information and showed that the living space is considered 10% complete. Hanson reviewed the parcel information with the protestor representative.

Protest No. 2021-05 was for Parcel No. 0021591.00 – 16-19-6, Boone County, Nebraska, JLCA, Inc c/o Gerald Carder. The Board, Hanson and Carder discussed how the assessed value was calculated using comparative acreage sales. An IOLL's (Improvements on Leased Land) assessed value is calculated using the same information as an acreage value. Hanson went over that other farmhouse IOLL's are valued using the same method and are equalized throughout the county.

The Board of Equalization received two property valuation protests that were filed with Form 425 in February and May. The Board of Equalization heard testimony and reviewed protests on July 19, 2021 and took the following action on July 19, 2021:

Protest No. 2021-01 was for Parcel No. 59730 – Fr S1/2NE1/4 of 6-18-8, Boone County, Nebraska, Tricia Martinsen, was reviewed on July 19, 2021: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made. Reduced valuation from \$348,755.00 (Land \$50,935.00; Buildings \$297,820.00) to \$50,935.00 (Land \$50,935.00; Buildings \$0.00). The dwelling and contents completely destroyed by a fire on February 14, 2021. Motion made by Lindgren, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$348,755.00 to \$50,935.00 at this time. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.



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Protest No. 2021-02 was for Parcel No. 0039800.00 – Fr N1/2, Fr SE1/4 of 29-22-8, Boone County, Nebraska, Platte Center West, LLC, was reviewed on July 19, 2021. Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made. Reduced valuation from \$606,825.00 (Land \$78,060.00; Buildings \$528,765.00) to \$63,560.00 (Land \$63,560.00; Buildings \$0.00). The structure was completely destroyed by a fire on May 12, 2021. Motion made by Rutten, second by Lindgren to approve and accept the County Assessor's recommendation of adjusting the valuation from \$606,825.00 to \$63,560.00 at this time. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.

The Board of Equalization received three property valuation protest that were filed with Form 422 in June. The Board of Equalization heard testimony and reviewed protests on July 19, 2021 and took the following actions on July 19, 2021:

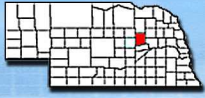
Protest No. 2021-03 was for Parcel No. 0006001.00 – Lots 1 and 2, Block 1, Original Town, Cedar Rapids, Boone County, Nebraska, Alfons H Kessler, was heard on July 19, 2021: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$37,140.00 (Land \$3,600.00; Buildings \$33,540.00) to \$4,655.00 (Land \$1,800.00; Buildings \$2,855.00). Motion made by Lindgren, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$37,140.00 to \$4,655.00 at this time. Roll call vote: Yeas: Lindgren, Temme and Rutten. Nays: None. Motion carried.

Protest No. 2021-04 was for Parcel No. 0008207.00 – Lots 8 and 9, Block 1 West Petersburg, Petersburg, Nebraska, Clyde E. Stuhr, was heard on July 19, 2021: County Board of Equalization concurs with Assessor's recommendation resulting in change to the valuation of \$171,315.00 (Land \$2,685.00; Buildings \$168,630.00) to \$162,735.00 (Land \$2,685.00; Buildings \$160,050.00). Motion made by Temme, second by Lindgren to approve and accept the County Assessor's recommendation of adjusting the valuation from \$171,315.00 to \$162,735.00 at this time. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Protest No. 2021-05 was for Parcel No. 0021591.00 – 16-19-6, Boone County, Nebraska, JLCA, Inc c/o Gerald Carder, was heard on July 19, 2021: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$373,365.00 (Buildings \$373,365.00). Property valued comparable to like properties. Protest denied. Motion made by Temme, second by Lindgren to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Temme, Lindgren and Rutten. Nays: None. Motion carried.

Barb Hanson, County Assessor, presented information to the Board in regard to two valuation changes for the year 2021. The Board reviewed and discussed the over/under valuations with Hanson.

Motion made by Rutten, second by Lindgren to approve the two 2021 valuation changes for undervalued and overvalued property as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.



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A condensed form of the valuation adjustments of the above referenced parcels were emailed to the Nebraska Department of Revenue, Property Assessment Division.

The County Clerk will complete and mail a copy of Form 425 for Protest No. 2021-01 and 2021-02; and a copy of Form 422 for Protest Nos. 2021-03, 2021-04, and 2021-05 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

Chairman Rutten called for a motion to close the Board of Equalization. Motion made by Ben Rutten, second by Jon Lindgren to close the 2021 Boone County Board of Equalization and adjourned at 12:27 P.M. on July 19, 2021. Roll call vote: Yeas: Rutten, Lindgren and Temme. Nays: None. Motion carried.

Sarah Robinson,  
Boone County Clerk